

| 05 SLOCEA - Supervisory              | Rate:           | Description:  |
|--------------------------------------|-----------------|---|
| County Retirement Contribution       | 17.73% CEA      | Rate x Hourly Rate x Hours Worked. Hires after 4/7/11 enter Tier 2 Pension Plan. <a href="#">See Article 27 and 28 of the SLO County Retirement Plan.</a> Tier 3 Effective 1/1/13   |
| County Pickup of Employee Retirement | 8.75%           | Rate x Hourly Rate x Hours Worked   |
| County Pension Bond Debt Service     | 6.03%           | Rate x Hourly Rate x Hours Worked   |
| County Retiree Health                |                 | \$24.30/PP full-time, \$12.15/PP part-time<br>\$0/PP quarter-time or temp   |
| County Pension Plan per EFS          |                 | SLOCEA Misc. Members (CEA)-Tier 2 eff 4/17/11, Tier 3 eff 1/1/13  |
| FICA Employer                        | 6.20%           | 2015 FICA wages up to \$118,500 max   |
| FICA Employee                        | 6.20%           | 2015 FICA wages up to \$118,500 max   |
| Medicare Employer/Employee           | 1.45%           | Medicare wages with no maximum / Add an additional .9% on taxable wages above \$200,000.  |
| Unemployment                         | 0.075%          | County Paid Eff 1/1/2012 .1% , Eff 6/28/2014 .075%  |
| Workers' Compensation                | Varies          | See B:\AC Benefits @ a Glance\WC Rates FY2012-2013.docx   |
| County Cafeteria Contribution        | \$750.58/mo     | \$631.58/mo without medical coverage, effective 01/01/2015<br>Proration for part time employees hired after 12/14/2004<br>No cashout for new hires opting out of medical coverage on or after 2/15/15.<br>No cashout for all employees who newly opt out of medical on or after 1/1/2016. |
| Health Insurance                     |                 | Multiple plans available for employee and their family. Coverage for domestic partners.   |
| Post Employment Health Insurance     | \$50/mo         | Universal VEBA through Nationwide. Post employment health plan that provides reimbursements for qualified health care expenses. Contributions postponed January - June 2010   |
| Education Allowance                  | \$250/yr        | \$52,000 total per fiscal year starting 07/01/2006; \$54,000 for fiscal year 07/01/2007 for units 01, 05, 13  |
| Mileage Reimbursement                | .56/mi          | Effective 01/01/2014  |
|                                      | .575/mi         | Effective 01/01/2015  |
| Hospital Memberships                 | \$60/yr         | Reimbursement for State licenses or certifications  |
| Uniform Allowance                    |                 | Animal Controll Officer and same as the employees they supervise in BU02  |
| Safety Equipment                     | \$200/fiscal yr | Same as the employees they supervise  |
| Summer Care Scholarship              | need-based      | \$15,000 total per fiscal year for units 01, 05, 13, 11. Administered by SLOCEA beginning in 2005.  |
| Evening Shift Differential           | 5% x hr rate    | 6pm to 11pm hours for non-flex or 3pm to 11pm if shift ends on or after 10pm WT 1200 = Base; WT 1255 = Eve Differential   |
| Night Shift Differential             | 10% x hr rate   | 11pm to 7am hours for non-flex schedules<br>WT 1200 = Base; WT 1256 = Night Differential  |
| Jail Nurse Differential              | \$2.00/hr       | Correctional Nurses   |
| MH Inpatient Differential            | \$1.50/hr       | All employees whose primary workstation is the Mental Health In-patient Unit  |
| Park Ranger Differential             | \$150/mo        | EMT-I, Vessel for Hire, Boating Safety Enforcement - triple certification and same as the employees they supervise in BU02  |
| State Water Certificate Differential | \$50/mo         | Park Rangers and Greenskeepers - same as the employees they supervise in BU02   |
| Bilingual Pay - High Use             | \$100/mo        | Approved by Human Resources   |
| Bilingual Pay - Low Use              | \$60/mo         | Approved by Human Resources   |
| Standby/On Call                      | \$2.75/hr       | Permanent employees   |
| Standby/On Call                      | \$2.75/hr       | Haz Mat team  |
| Standby/On Call                      | \$3.35/hr       | SART Nurses & SART personnel  |
| Consultation Standby                 | \$1.15/day      | Can be paid \$25/mo with approval (WT 1310)   |
| Call Back                            | OT/hr           | 2 hour minimum paid at time and one-half<br>WT 1243 = Base; WT 1242 = Half  |
| CTO in lieu of Call Back             | 1.5 hrs/hr wkd  | Accrued in CTO quota  |
| Overtime                             | per FLSA        | OT threshold based on hours actually worked (excludes paid leave hours) WT 1252 = Base; WT 1251 = Half  |
| Overtime with Evening Differential   | per FLSA        | OT threshold based on hours actually worked (excludes paid leave hours) WT 1252 = Base; WT 1251 = Half; WT 1255 = Eve Diff'l  |
| Overtime with Night Differential     | per FLSA        | OT threshold based on hours actually worked (excludes paid leave hours) WT 1252 = Base; WT 1251 = Half; WT 1256 = Night Diff'l  |
| CTO in lieu of OT                    | 1.5 hrs/hr wkd  | OT threshold based on hours actually worked (excludes paid leave hours)   |
| Compensating Time Off (CTO)          | Regular pay     | 120 hr maximum accrual; OT paid after max; payoff on termination  |

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| Sick Leave   | 12 days/yr                             | 2080 hours (260 days) max accrual; payoff @ hourly rate for 50% of hours up to 1440 after 5 years of service  |
| Sick Leave Exchange for Vacation                   | 80 hrs for 40 hrs                      | Per calendar year. Must maintain a 30-day balance 14 years of service required  |
| Holiday  | 12 days/yr                             |   |
| Annual Leave                                       | 12 days/yr                             | 12 day cap<br>Employees may sign up at any time, but withdrawal must be in August   |
| Holiday Pay  | 1.5 x hr rate                          | EEs who work on Thanksgiving, Christmas and/or New Years day will be paid premium pay for all hrs worked WT 1282 = Base; WT 1281 = Half   |
| Holiday Pay with Evening Differential              | 1.5 x hr rate                          | EEs who work on Thanksgiving, Christmas and/or New Years day will be paid premium pay for all hrs worked WT 1282 = Base; WT 1281 = Half; WT 1255 = Eve Diff'l   |
| Holiday Pay with Night Differential                | 1.5 x hr rate                          | EEs who work on Thanksgiving, Christmas and/or New Years day will be paid premium pay for all hrs worked WT 1282 = Base; WT 1281 = Half; WT 1256 = Night Diff'l   |
| Personal Leave                                     | 1 day/fiscal yr                        | Employees on initial probation excluded   |
| VTO  | 160 hrs/fiscal yr                      | With Department Head approval   |
| Vacation   | 10 days/yr<br>15 days/yr<br>20 days/yr | Beginning of service to end of fourth year<br>Beginning of fifth year to end of ninth year<br>Over ten years of service<br>Maximum payoff of 320 hours after 6 months of service  |
| Pay-in-lieu Program                                | 40 hrs/fiscal yr                       | One time per fiscal year, permanent employees with a minimum balance of 200 vacation hours may sell back vacation hours. Additionally, employees must have used 40 hours of vacation in the current fiscal year to be eligible. |
| Jury Leave   |  | Regular pay while on jury duty; cannot claim jury pay   |
| Witness Pay  |  | Regular pay for being a witness in a case related to job  |
| Paid Military Leave                                | 30 days/fiscal yr                      | 30 days maximum when called to active duty  |
| County Housing                                     | Various rents                          | Assignment by management for County benefit   |
| Use of County Vehicle                              | \$1.50 each way                        | The value of commuting to and from work will be taxed   |
| Suggestion Award                                   | Based on merit                         | Submit ideas to the Suggestion Award Committee  |
| ITS Health Care Spending Account                   | Pretax deduction                       | Employee paid up to \$2,500 per plan year (Reimbursement WT 2552)   |
| ITS Dependent Care Spending Account                | Pretax deduction                       | Employee paid up to \$5,000 per plan year (Reimbursement WT 2551)   |
| Deferred Retirement Option Plan (DROP) Tier 1 Only | Up to 5 years                          | Employee continues active employment while Pension benefits are paid to a DROP account.   |
| Deferred Comp                                      | Pretax deduction                       | Employee paid up to \$18,000 or 100% of wages/yr  |
| Deferred Comp Catchup                              | Pretax deduction                       | Employee paid up to \$6,000 for 50+   |
| State Disability Insurance (SDI)                   | 0.90%                                  | 2015 Employee paid on wages to \$104,378 max with Admin fee of .05%   |